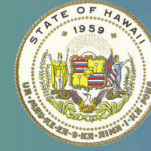


How to Calculate Your Unemployment Insurance Contribution Rate



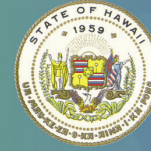
DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS



Information Needed

- 2009 Contribution Rate Notice
 - Reserve Balance 2008
 - Annual Taxable Payroll for 2007 and 2008
- 2009 Statement of Benefit Charges – Quarterly
- 2009 Contributions Paid – Quarterly Filings, UC-B6
- Contribution Rate Schedule - A to H
- 2009 Estimated Annual Taxable Payroll

Contribution Rate Notice



DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

STATE OF HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
UNEMPLOYMENT INSURANCE DIVISION

ABC Corporation

830 Punchbowl St.
Honolulu, HI 96813

ACCOUNT NUMBER

FEIN

DATE MAILED

DATE COMPILED

LIABLE DATE

0001234567

99-9999999

03/20/09

03/13/09

01/01/89

CONTRIBUTION RATE NOTICE
FOR CALENDAR YEAR 2009

YOUR CONTRIBUTION RATE AND EMPLOYMENT AND TRAINING ASSESSMENT RATE FOR
CALENDAR YEAR 2009 ARE LISTED BELOW

CONTRIBUTION RATE 1.1%

E&T ASSESMENT RATE .01%

THE TABULATION SHOWS ANNUAL TAXABLE PAYROLL AND CONTRIBUTION DATA
REPORTED ON YOUR QUARTERLY CONTRIBUTION REPORTS FOR 2006, 2007, AND 2008, AND
BENEFITS CHARGED TO YOUR ACCOUNT FOR 2008.

RESERVE 12/31/07	78,690.00
CONTRIBUTIONS +	21,293.00
2008 BENEFITS CHARGED	779.00

ANNUAL TAXABLE PAYROLL	
2006	1,500,420.00
2007	2,100,500.00
2008	1,400,200.00

RESERVE 12/31/08	99,204.00
------------------	-----------

ANNUAL AVG	1,667,040.00
------------	--------------

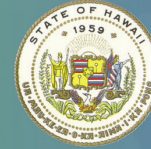
RESERVE RATIO (RESERVE 12/31/08 / AVERAGE ANNUAL PAYROLL) = .0595

CONTRIBUTION RATE SCHEDULE IN EFFECT:

A

09/30/09

Statement of Benefit Charges



DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

LIPBR51R 1 STATE OF HAWAII, DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS
10/01/08 UNEMPLOYMENT INSURANCE DIVISION

00:27:36.8

STATEMENT OF BENEFIT CHARGES

PAGE 1

ABC Corporation

EMPLOYER NO 0001040197

830 Punchbowl St.
Honolulu, HI 96713

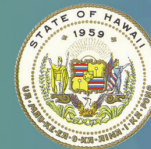
QUARTER ENDING 09/30/08
STATEMENT DATE 10/01/08

SOCIAL SECURITY NO	CLAIMANT NAME	BENEFIT YR BEGIN	YOUR %	Y R	CHARGE	CREDIT
545-51-5154	Smith, Bruce	04/20/08	59.565	8	526.56	
		TOTAL			526.56	.00

NET CHARGE/CREDIT TO YOUR RESERVE \$526.56

09/30/09

Form UC-B6



DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

STATE OF HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
UNEMPLOYMENT INSURANCE DIVISION
**QUARTERLY WAGE, CONTRIBUTION AND
EMPLOYMENT AND TRAINING ASSESSMENT REPORT**

DO NOT WRITE IN THIS SPACE

TAX OFFICE RECEIVED DATE

ABC CORPORATION
830 PUNCHBOWL ST.
HONOLULU, HI. 96813

FEIN 999999999

ACCOUNT # 0001040197

For Quarter Ending Delinquent After

033110 043010

3) TOTAL QTR WAGES PAID

1) EMPLOYEE'S SSN#

2) EMPLOYEE'S NAME (LAST, FIRST)

INTERNET FILERS:

To complete the filing process, go to <https://hui.ehawaii.gov> to file your Quarterly Wage Report, Quarterly Contribution and E&T Assessment Report and pay your contributions online.

0001040197

Contribution Rate

3.20 %

10/1

E&T Rate

.01 %

1st Month 2nd Month 3rd Month

2 2 2

I CERTIFY THAT THE INFORMATION ON THIS REPORT IS TRUE AND CORRECT.

SIGNED BY: _____

PRINT NAME: X

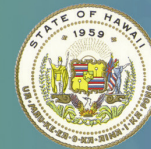
TITLE: X

TELEPHONE NUMBER: X

DATE: X

6) TOTAL WAGES PAID THIS QUARTER	71760.00
7) EXCESS WAGES	37800 3800.00
8) NET TAXABLE WAGES	67960.00
9) CONTRIBUTIONS DUE	.0320 2174.72
10) E&T ASSESSMENT DUE	.0001 6.80
11) AMOUNT DUE	2181.52
12) OVERPAYMENT	.00
13) ADJUSTED CONTRIBUTIONS DUE	2181.52
14) PENALTY AND INTEREST	.00
15) TOTAL PAYMENT DUE	2181.52
16) TOTAL REMITTANCE	2181.52

UI Contribution Calculator

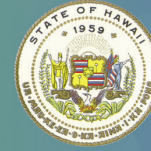


DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

CALCULATING YOUR UI CONTRIBUTION RATE				
Calculating Rate Year				
Reserve Balance		Average Annual Taxable Payroll		
				Taxable Payroll
Reserves on 12/31 (Minus Two Years)	\$0.00	Rate Year Minus Three Years		\$0.00
Contributions Paid (Minus One Year)	\$0.00	Rate Year Minus Two Years		0.00
Benefits Charged (Minus One Year)	\$0.00	Rate Year Minus One Year		0.00
Reserve Balance	\$0.00	Total Taxable Payroll 3 Yrs.		\$0.00
		Average Annual Taxable Payroll		
		3 Yr Annual Payroll / 3 Yrs		
				\$0.00
Reserve Ratio				
Reserve Balance	/	Average Annual Taxable Payroll	=	Reserve Ratio
\$0.00	/	\$0.00	=	#DIV/0!
EXAMPLE:				
Rate Year = 2010				
Minus One Year = 2009				
Minus Two Years = 2008				
Minus Three Years = 2007				

09/30/09

Calculating Your Contribution Rate

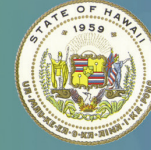


DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

CALCULATING YOUR UI CONTRIBUTION RATE					
Calculating Rate Year		2010			
Reserve Balance			Annual Taxable Payroll		
Reserve 12/31/08		\$99,204.00		2007	\$2,100,500.00
Contributions Paid 2009	EST.	\$0.00		2008	1,400,200.00
Benefits Charged 2009	EST.	\$0.00	EST.	2009	0.00
Reserve 12/31/2009		\$99,204.00	Total Taxable Payroll for 3 Yrs.		\$3,500,700.00
Average Annual Payroll					
3 yr annual taxable payroll / 3 Yrs =					\$1,166,900.00
Reserve Ratio					
Reserve 12/31/2008	/	Average Annual Taxable Payroll	=	Reserve Ratio	
\$99,204.00	/	\$1,166,900.00	=	0.0850	

09/30/09

Calculating Your Contribution Rate

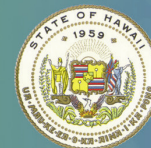


DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

CALCULATING YOUR UI CONTRIBUTION RATE					
Calculating Rate Year		2010			
Reserve Balance		Annual Taxable Payroll			
Reserve 12/31/08		\$99,204.00		2007	\$2,100,500.00
Contributions Paid 2009	EST.	\$18,914.76		2008	1,400,200.00
Benefits Charged 2009	EST.	\$15,200.00	EST.	2009	1,719,523.00
Reserve 12/31/2009		\$102,918.76	Total Taxable Payroll for 3 Yrs.		\$5,220,223.00
		Average Annual Payroll			
		3 yr annual taxable payroll / 3 Yrs =			
Reserve Ratio					
Reserve 12/31/2008		Average Annual Taxable Payroll		Reserve Ratio	
\$102,918.76		\$1,740,074.33		0.0591	
RATE					
Schedule	F	3.20%			
	A	1.10%			

09/30/09

Contribution Rate Schedules

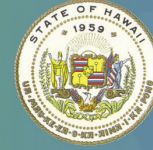


DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

CONTRIBUTION RATE SCHEDULES (rates in percentages)

Reserve Ratio	A	B	C	D	E	F	G	H
.1500 and over	0.0	0.0	0.0	0.2	0.6	1.2	1.8	2.4
.1400 to .1499	0.0	0.0	0.1	0.4	0.8	1.4	2.0	2.6
.1300 to .1399	0.0	0.0	0.2	0.6	1.0	1.6	2.2	2.8
.1200 to .1299	0.0	0.1	0.4	0.8	1.2	1.8	2.4	3.0
.1100 to .1199	0.0	0.2	0.6	1.0	1.4	2.0	2.6	3.2
.1000 to .1099	0.1	0.3	0.8	1.2	1.6	2.2	2.8	3.4
.0900 to .0999	0.3	0.5	1.0	1.4	1.8	2.4	3.0	3.6
.0800 to .0899	0.5	0.7	1.2	1.6	2.0	2.6	3.2	3.8
.0700 to .0799	0.7	0.9	1.4	1.8	2.2	2.8	3.4	4.0
.0600 to .0699	0.9	1.1	1.6	2.0	2.4	3.0	3.6	4.2
.0500 to .0599	1.1	1.3	1.8	2.2	2.6	3.2	3.8	4.4
.0300 to .0499	1.3	1.5	2.0	2.6	3.0	3.6	4.2	4.8
.0000 to .0299	1.7	1.9	2.4	3.0	3.4	4.0	4.6	5.2
-.0000 to -.0499	2.1	2.3	2.8	3.4	3.8	4.4	5.0	5.4
-.0500 to -.0999	2.5	2.7	3.2	4.0	4.4	5.0	5.4	5.4
-.1000 to -.4999	2.9	3.1	3.6	4.6	5.0	5.4	5.4	5.4
-.5000 to -.9999	3.4	3.6	4.2	5.2	5.4	5.4	5.4	5.4
-1.0000 to -1.4999	4.1	4.2	4.8	5.4	5.4	5.4	5.4	5.4
-1.5000 to -1.9999	4.7	4.8	5.4	5.4	5.4	5.4	5.4	5.4
-2.0000 and less	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4

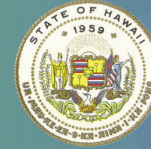
09/30/09




2010 UI Tax Projections

- Using QWRS software program
 - <http://hawaii.gov/labor/ui>
- Estimate Contributions Due
 - Enter Contribution Rate
 - Enter Taxable Wage Base
- Calculate Projected contributions Due


<http://hawaii.gov/labor/ui>




DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS



DEPARTMENT OF
LABOR AND INDUSTRIAL RELATIONS
Hana Lokahi, Working Together



STATEHOOD
Commemorating 50 Years of Statehood



HAWAII.GOV
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To Your State Government

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Unemployment Insurance Home



DEPARTMENT OF
LABOR AND INDUSTRIAL RELATIONS
Hana Lokahi, Working Together

NEW LIMITED ONLINE INITIAL CLAIM FILING AVAILABLE NOW
AVAILABLE MONDAY THROUGH FRIDAY 6:30 AM TO 6:30 PM
YOU MAY FILE ONLINE IF YOU:

- RESIDE IN HAWAII
- ARE TOTALLY UNEMPLOYED
- WORKED ONLY FOR HAWAII EMPLOYERS
- HAVE NOT FILED AN UNEMPLOYMENT INSURANCE CLAIM WITHIN THE PAST 12 MONTHS

[Apply Online](#)

Unemployment Insurance News

- **DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS PREPARES HAWAII'S BUSINESSES FOR HIGHER UNEMPLOYMENT INSURANCE TAX IN 2010**
- [Limited Online Initial Claim Filing Available Now](#)
- [State Unemployment Triggers Additional Federal Benefits](#)
- [\\$25 Weekly Stimulus Payment](#)
- [Governor Linda Lingle Authorizes Increase In Weekly Unemployment Insurance Benefits For Unemployed](#)

Worker/Benefit Information

- [Applicant Information](#)
- [Unemployment Insurance Handbook](#)
- [Claim Filing By Phone](#)
- [Claim Filing Online](#)
- [Post Job Resume Online](#)
- [Job Opportunities](#)
- [FAQ](#)

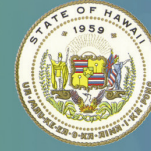
Employer/Tax Information

- [Contribution Rates Explained](#)
- [Tax Rate Calculator](#)
- [Employer Information](#)
- [Download QWRS Program](#)
- [File Quarterly Reports](#)

09/30/09

Scenario A

Schedule F & \$37,800 TWB



DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

Employer

UI Account Number:	<input type="text" value="0001040197"/>
Federal Employer Id No.:	<input type="text" value="999999999"/>
Company Name:	<input type="text" value="ABC CORPORATION"/>
Street:	<input type="text" value="830 PUNCHBOWL ST."/>
City:	<input type="text" value="HONOLULU"/>
State Code:	<input type="text" value="HI"/>
Zip Code:	<input type="text" value="96813"/>
Foreign Post Code:	<input type="text"/>
Tax Year:	<input type="text" value="2010"/>
UI Tax Rate (%):	<input type="text" value="3.20"/>
Wage Base:	<input type="text" value="37800.00"/>
E&T Tax Rate (%):	<input type="text" value="0.01"/>

Quarter 1: ☒

Quarter 2: ☐

Quarter 3: ☐

Quarter 4: ☐

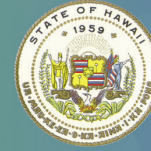
☐ Record Changed

Please enter your 10 digit Unemployment Insurance Account Number.

Record: 1

09/30/09


Employer Data Page



DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

File Edit Reports Help

Hawaii.gov/Labor

 **Department of Labor & Industrial Relations**
Unemployment Insurance Division Hana Lokahi, Working Together

Quarterly Wage Reporting System

ABC CORPORATION
830 PUNCHBOWL ST.
HONOLULU HI 96813

FEIN 999999999
Employer # 0001040197

Year
Quarter

Wage Base \$ 37,800.00
UI Tax Rate (%) 3.20
E&T Tax Rate (%) 0.01
Employees on File: 0
Employee Sort Order: Name

Contribution Worksheet

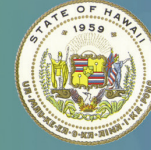
Employee Count	0
Total Quarterly Wages	0.00
Excess Wages	0.00
Net Taxable Wages	0.00
UI Contributions Due	0.00
E&T Assessment Due	0.00
Total UI Contributions and E&T Assessment Due	0.00

Journal file being used is : C:\QWRS Data\ABC Corporation.mdb 9/29/2009 8:52 AM

09/30/09

Employee Wage Data

Three Separate Wage Earners



DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

Employees for 2010 Quarter 1

Seq. No.	SSAN	Name (Last, First MI)	Wages
▶	455-45-5555	SMITH, JOHN	\$15,080.00
	555-55-5555	TAYLOR, TERRY	\$20,800.00
	645-55-5555	SMITH, MARY	\$41,600.00
*			

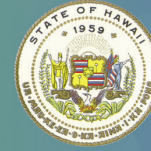
Go to the last line to Add Undelete Delete Update Close

Record: 1

09/30/09

Scenario A


Contribution Page



DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

File Edit Reports Help

Hawaii.gov/Labor

 **Department of Labor & Industrial Relations**
Unemployment Insurance Division Hana Lokahi, Working Together

Quarterly Wage Reporting System

ABC CORPORATION

FEIN 999999999 830 PUNCHBOWL ST.

Employer # 0001040197 HONOLULU HI 96813

Year

Quarter

Wage Base \$ 37,800.00

UI Tax Rate (%) 3.20

E&T Tax Rate (%) 0.01

Employees on File: 3

Employee Sort Order: SSAN

Contribution Worksheet

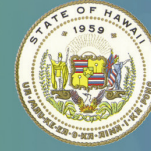
Employee Count	3
Total Quarterly Wages	77,480.00
Excess Wages	3,800.00
Net Taxable Wages	73,680.00
UI Contributions Due	2,357.76
E&T Assessment Due	7.37
Total UI Contributions and E&T Assessment Due	2,365.13

Journal file being used is : C:\QWRS Data\ABC Corporation.mdb 9/29/2009 9:05 AM

09/30/09

Scenario B

Schedule A & \$13,000 TWB



DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

Employer

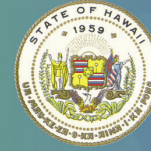
UI Account Number:	0001040197
Federal Employer Id No.:	999999999
Company Name:	ABC CORPORATION
Street:	830 PUNCHBOWL ST.
City:	HONOLULU
State Code:	HI
Zip Code:	96813
Foreign Post Code:	
Tax Year:	2010
UI Tax Rate (%):	1.10
Wage Base:	13000.00
E&T Tax Rate (%):	0.01
Quarter 1:	<input checked="" type="checkbox"/>
Quarter 2:	<input type="checkbox"/>
Quarter 3:	<input type="checkbox"/>
Quarter 4:	<input type="checkbox"/>
<input type="checkbox"/> Record Changed	

Please enter your 10 digit Unemployment Insurance Account Number.

Record: 1

Scenario B

Contribution Page



DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

File Edit Reports Help

Hawaii.gov/Labor



Department of Labor & Industrial Relations
Unemployment Insurance Division Hana Lokahi, Working Together

Quarterly Wage Reporting System

ABC CORPORATION

FEIN 999999999

830 PUNCHBOWL ST.

Employer # 0001040197

HONOLULU

HI

96813

Year

2010

Quarter

1

Start New Quarter

Wage Base \$ 13,000.00

UI Tax Rate (%) 1.10

E&T Tax Rate (%) 0.01

Employees on File: 3

Employee Sort Order: SSAN

Update Employee Data

Print or View Worksheets

Contribution Worksheet

Employee Count	3
Total Quarterly Wages	77,480.00
Excess Wages	38,480.00
Net Taxable Wages	39,000.00
UI Contributions Due	429.00
E&T Assessment Due	3.90
Total UI Contributions and E&T Assessment Due	432.90

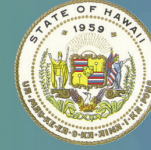
Prepare Transmit File

Journal file being used is : C:\QWRS Data\ABC Corporation.mdb

9/29/2009 9:10 AM

09/30/09

Comparison of Scenarios A and B



DEPARTMENT OF LABOR &
INDUSTRIAL RELATIONS

				Scenario A		Scenario B	
WAGE EARNER				Schedule F		Schedule A	
				Tax Rate	TWB	Tax Rate	TWB
				3.20%	\$37,800	1.10%	\$13,000
Minimum Wage Earner							
\$7.25/hr x 40/hr/wk x 52 weeks					\$15,058.00		\$15,058.00
				TAX	\$481.86	TAX	\$143.00
\$10.00/hr Wage Earner							
\$10.00/hr x 40/hr/wk x 52 weeks					\$20,800.00		\$20,800.00
				TAX	\$665.60	TAX	\$143.00
\$20.00/hr Wage Earner							
\$20.00/hr x 40/hr/wk x 52 weeks					\$41,600.00		\$41,600.00
				TAX	\$1,209.60	TAX	\$143.00
Annual Contributions Due					\$2,357.76		\$429.00
Average Annual Contributions Per Employee							
\$2,357.76/3 and \$429.00/3					\$785.92		\$143.00

09/30/09